Commonwealth of Massachusetts
1 Ashburton Place 9th Floor Office of the Comptroller 1 Ashburton Place 9th F Boston, MA 02108





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options are free and available 24/7. press a button to file. Web and Telefile

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payment options. Refunds in 3 * Fast refunds and attractive

Martin J. Benison Comptroller

Form Instructions

Tax Reporting for Commonwealth Employees

his brochure provides a detailed

This represents cash payments you Form W-2 issued to you for tax year income). You will be issued only one Form annual salary. It will also include non-cash W-2 for tax year 2002, pay period ending December 14, 2002, which represents 52 have received during calendar year 2002 Due to the actual timing of cash receipts explanation of the contents of the this amount may vary from your stated assets, use of state vehicle, imputed benefits (parking, housing, tangible pay weeks. 2002.

Pretax Deductions:

from your gross earnings in Box 1 for the purpose of <u>federal tax withholding</u>: including both Voluntary and Mandatory (OBRA 90) contributions; Tax Sheltered Annuities §403(b); Health Insurance The following deductions are excluded Contributions to Regular Retirement; Dependent Care Assistance Plan; Deferred Compensation §457(b) Premiums and Transit Passes.

(OBRA 90) contributions; Tax Sheltered Annuities §403(b), and Health Insurance including both Voluntary and Mandatory The following deductions are excluded from your gross earnings in Box 16 for the purpose of state tax withholding: Dependent Care Assistance Plan; Deferred Compensation §457(b) Premiums.

939.33

any of the information reported on your Form W-2 is incorrect. your name, social security number or Tax Amounts). A W-2C is needed if (Statement of Corrected Income and

- 3. You need a W-2C
- You need a Reprint of your Form W-2 You have a Question about your W-2.

office if: Please contact your department's payroll

* Less stress. E-File prevents common

proof of filing.

mistakes and you get

Why E-File?

E.File Your Return Refund in 3 . A Day's State and Public for Important Reminder

Employees

₹

contributions are excluded from your income wages is higher than the amount shown for amount shown for state wages, tips, etc. Generally, the amount shown for state federal wages because your pension On your W-2, there is a special for federal tax purposes

return, you must use the amount shown for state your return will be corrected and any refund you When filing your Massachusetts income tax wages. If you enter the lower dollar amount, may be expecting will be delayed.

This sample W-2 shows where you will find the state wage number.

Use this number on your Massachusetts income tax return.

12 See instructions for box 12 C C e e

And Remember to E-File!

E-File is filing your Massachusetts return electronically through 1 of 3 methods offered by the Department of Revenue (DOR):

* **Telefile.** E-File by touch-tone telephone.

23,

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- * Paid preparer. Thousands of preparers E-File federal and state returns.

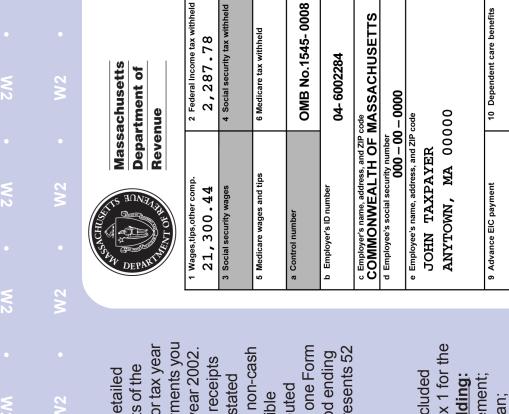
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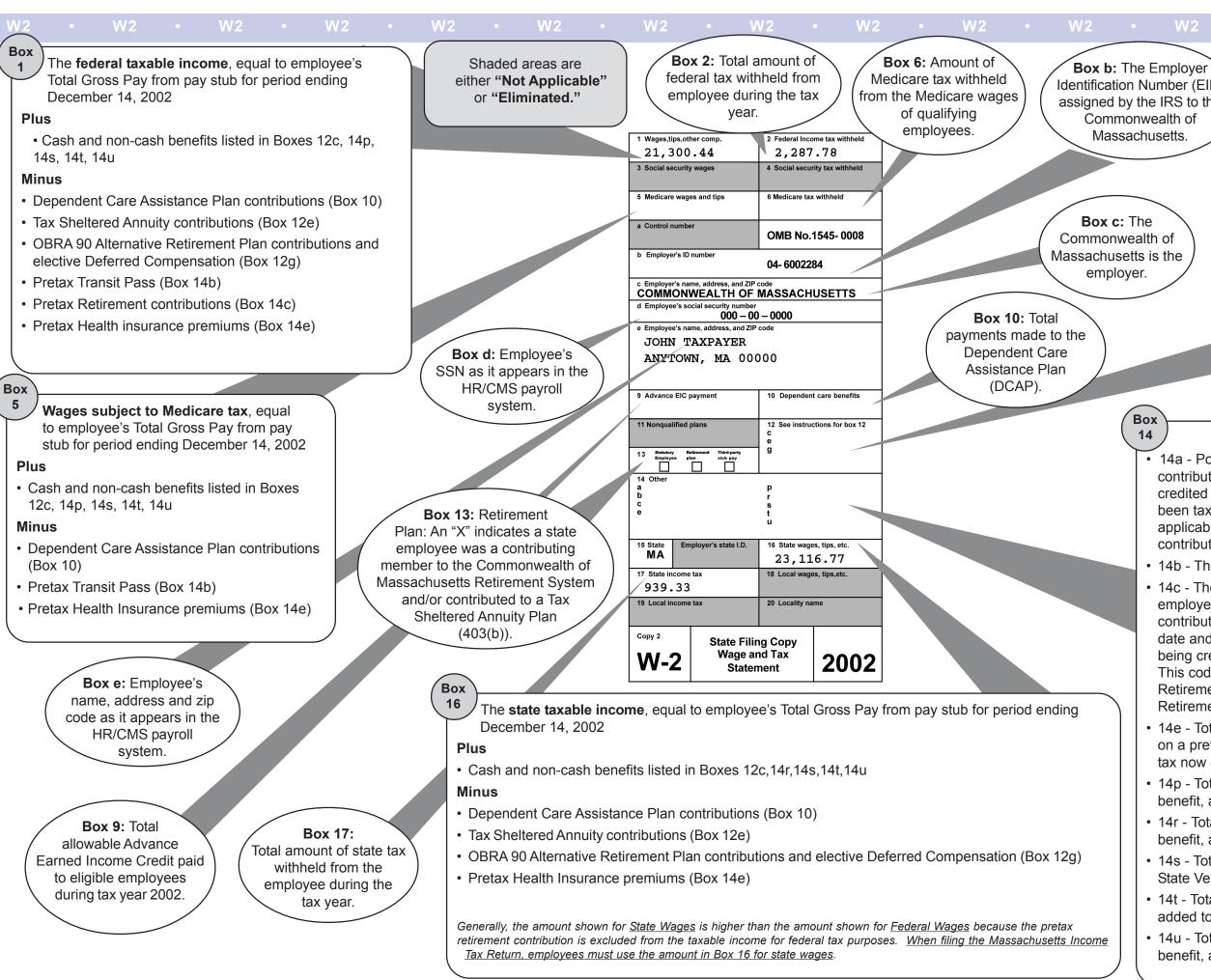
2002

State Filing Copy
Wage and Tax
Statement

W-2

Copy 2





Identification Number (EIN) assigned by the IRS to the Commonwealth of

Box

12

- 12c The cost of Group Term Life Insurance over \$50,000 – Imputed Income (included in Boxes 1.5 and 16)
- 12e Contributions made to a Tax Sheltered Annuity (TSA). The Tax Sheltered Annuity Plan (elective) is a deferral governed by Section 403 (b).
- 12g Elective and non-elective (OBRA) 90 Alternative Retirement) contributions to the Deferred Compensation 457 (b) Plan managed by Aetna Financial Services.
- 14a Post-Tax Retirement contribution. This retirement contribution is subject to federal taxation before being credited to the employee's retirement account and has been taxed accordingly. The post-tax method is applicable for voluntary buy back (make-up) retirement contributions.
- 14b The amount of pretax transit benefit.
- 14c The amount of retirement deducted from the employee's earnings on a pretax basis. This retirement contribution will be subject to federal taxation at a later date and therefore is not subject to taxation before being credited to the employee's retirement account. This code will include all contributions to the State Retirement Plan, the Higher Education Optional Retirement Plan and the County Retirement Plan.
- 14e Total amount of health insurance premiums paid on a pretax basis. These premiums are not subject to tax now or in the future.
- 14p Total amount of the federal Non-cash Parking benefit, added to Boxes 1 and 5
- 14r Total amount of the state Non-cash Parking benefit, added to Box 16
- · 14s Total amount of the Non-cash benefit for Use of State Vehicle, added to Boxes 1, 5 and 16
- 14t Total amount of the Housing Allowance benefit, added to Boxes 1, 5 and 16
- 14u Total amount of the Non-cash Tangible Asset benefit, added to Boxes 1, 5 and 16